

CHAPTER NO. 614

HOUSE BILL NO. 2912

By Representative Kent

Substituted for: Senate Bill No. 2959

By Senator Norris

AN ACT to amend Tennessee Code Annotated, Section 67-1-1707, to permit disclosure of tax returns or tax information in response to certain subpoenas.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1707, is amended by adding the following as a new, appropriately designated subsection:

() A return or tax information may be disclosed in response to a subpoena that is duly authorized and properly served under the Federal Rules of Criminal Procedure or the Tennessee Rules of Criminal Procedure.

SECTION 2. This act shall take effect upon becoming law, the public welfare requiring it.

PASSED: April 10, 2002


JIMMY HAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES


JOHN S. WILDER
SPEAKER OF THE SENATE

APPROVED this 17th day of April 2002


DON SUNDQUIST, GOVERNOR